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February 26, 2014

The Honorable Jacob J. Lew
Secretary of the Treasury
CC:PA:LPD:PR (REG-134417-14)
Room 5205
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

Dear Mr. Secretary:

Re: Comments in Response to Notice of Proposed Rulemaking on "Guidance for Tax-Exempt Social Welfare Organizations on Candidate-Related Political Activities"

I write to comment on recently proposed REG-134417-13, "Guidance for Tax-Exempt Social Welfare Organizations on Candidate Related Political Activities," regarding the prohibition of certain political activities of 501(c)(4) organizations. These proposed regulations not only would chill Americans' First Amendment protections, they also, in light of the investigations regarding the inappropriate treatment of tax-exempt applicants by the Internal Revenue Service ("IRS"), appear to codify the IRS's agenda to thwart the political activities of conservative-leaning groups.

The First Amendment of the United States Constitution protects certain kinds of free speech, including political speech, from government abridgement. The Framers included this protection in the Bill of Rights as a reaction to the contemporary English principle that the monarchy was above public reproach, and immune from criticism. The First Amendment must continue to serve its essential function today.

In light of the IRS's past misconduct, I am concerned that the proposed regulations issued by the Internal Revenue Service on November 29, 2013, are merely a continuance of an agenda against conservative-leaning groups. These regulations, if enacted, would change the rules for 501(c)(4) organizations that have been in place since 1959 and would expressly limit their free speech rights as they apply to activities formerly deemed "social welfare" activities. The new regulations would prohibit participation in activities like voter registration, candidate forums, get-out-the-vote initiatives, voter guides, and issue advocacy. Labor unions and other tax-exempt organizations, however, would not be required to abide by the same rules.

I have heard from several groups in my District that are concerned about what these proposed regulations would mean for them. Many are concerned that these regulations would severely limit the activities of their organizations. The free speech of Americans gathering together for a common purpose should be encouraged, not discouraged by an overzealous government bureaucracy.

Targeting by the IRS of certain groups has fueled mistrust in the federal government. The President himself has said that these actions are "inexcusable." I urge you to withdraw REG-134417-13, "Guidance for Tax-Exempt Social Welfare Organizations on Candidate Related Political Activities," and, instead, work with Congress and the President to fairly implement our nation's tax law.

Sincerely,



Bob Goodlatte
Chairman